ACCOUNT CODE

Volume II

Treasury Accounts

FIRST EDITION

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PREFACE.

THE directions contained in this volume have been grouped into three Parts. Part I sets out the scope of the directions and defines certain terms used in this volume. The directions contained in Part II relate to the methods and principles according to which accounts should be kept and rendered to Audit and Account offices by Treasuries. Part III contains directions regarding accounts of Small Coin Depôts and the directions in this part supersede the rules on the subject contained in the Resource Manual, First Edition, Second Reprint of 1929. Though the balances of these Depôts do not form part of Treasury balances proper, it has been considered convenient to have the directions regarding their accounts in this volume.

2. The several chapters in Part II have been so arranged as to distinguish, from one another, (i) directions regarding classification which are, generally speaking, mandatory, (ii) directions regarding forms of accounts to be kept, which may be modified in matters of detail by Governments in consultation with the Accountant General and (iii) directions regarding forms of accounts returns in which changes of a local nature may be authorised by the Accountant General. To distinguish the forms prescribed in this volume, from those included in other volumes of the Code the forms in this volume have been described as T. A. (an abbreviation for Treasury Accounts) forms.

NEW DELHI.
The 24th December, 1938.

E. BURDON,
Auditor General of India.

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ACCOUNT CODE

Volume II.

TREASURY ACCOUNTS.

PART I.

CHAPTER I.—INTRODUCTORY.

The directions contained in this volume deal primarily with the initial accounts to be kept at treasuries and with the accounts returns to be rendered by treasuries to Accountants General. They are supplementary to the general directions in Volume I, which shall apply to all treasuries unless there be something repugnant in the subject or context or except to the extent that they are modified by the directions in this volume.

2. The forms of initial accounts prescribed in this volume should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant General concerned. Similarly, as regards accounts returns the Accountant General may introduce such changes in detail as he may deem necessary.

3. Unless there be something repugnant in the subject or context, the following expressions in this volume should be interpreted in the sense here explained :—

(1) " Accountant General " includes a Comptroller and when used in relation to a treasury means the Accountant General to whom that treasury renders accounts.

(2) " The Bank " means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India and includes any branch of the Imperial Bank of India acting as the Agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934).

(3) " Bank Treasury " means a treasury the cash business of which is conducted by the Bank.

(4) " Non-bank Treasury " means a treasury other than a bank treasury [*see* item (3) above.]

(5) " Treasury " includes a sub-treasury.

(6) " Government " when used in relation to a Central treasury means the Central Government and when used in relation to a Provincial treasury means the Provincial Government.

(7) " Department " or " Departmental Officers " exclude the Railway Department and the Railway Officers respectively.

PART II.

CHAPTER II.—CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS.

A.—GENERAL.

4. Save as provided hereafter in this volume, each item of receipt and payment occurring at a treasury should be broadly classified in the treasury accounts,

(*a*) *firstly*, with reference to the Government to which the transaction appertains, namely the Central or the Provincial Government concerned (the transactions relating to the Political Department being treated as Central) ;

and (*b*) *secondly*, with reference to the department or such heads of receipts and expenditure as may be required by the Accountant General.

NOTE.—The transactions of Railways, though they form part of the transactions of the Central Government until the establishment of the Federal Railway Authority, should, for the purpose of this Article and other Articles of this Code, be treated as separate from other Central transactions. For classification see Article 9-A.

5. Any transaction which cannot be allocated directly to any particular department, or to any of the prescribed heads of classification, should be entered in the accounts as an " Un-classified item ", the debits and credits to this suspense head being cleared by the Accountant General by adjustment against the Government concerned under the appropriate head of account. Such transactions in a Provincial treasury as cannot be allocated directly to the Central Government should likewise be taken to the accounts of the Province to which the treasury belongs.

B.—TRANSACTIONS WITH OTHER GOVERNMENTS.

I.—*In Provincial Treasuries.*

6. The transactions of the Central Government in a Provincial treasury should be accounted for in sets of books and registers entirely separate from those of the Provincial Government.

7. Transactions of the Central Government occurring at a bank treasury, which will be taken by the Bank direct to the accounts of the Central Government, should be incorporated in the " Central " section of the treasury accounts under the appropriate heads of classification, the net credit or debit being taken to the head " Reserve Bank Deposits—Central ". Such transactions occurring at a non-bank treasury should likewise be accounted for under the appropriate heads of receipts and payments in the " Central " section of accounts but the net totals of those receipts and payments should be entered in the accounts of the Provincial Government under the Suspense head " Adjusting Account between Central and Provincial Governments ".

8. Transactions relating to other Provinces, whether taking place at a bank or a non-bank treasury should be classified in the "Provincial" section of the treasury accounts under the suspense head "Inter-Provincial Suspense Account—Government of.....".

II.—*In Central Treasuries.*

9. Transactions on behalf of a Provincial Government originating in a Central treasury should be classified in the treasury accounts under the head "Adjusting Account between Central and Provincial Governments—Government of.....". Such transactions occurring at a Central non-bank sub-treasury working under a Provincial District treasury should be accounted for under the appropriate heads of receipts and payments in the "Provincial" section of the treasury accounts, the net amounts so accounted for being set off by an entry under the suspense head "Adjusting Account between Central and Provincial Governments".

C.—TRANSACTIONS ON BEHALF OF RAILWAYS.

9-A. Transactions with or on behalf of Railways taking place at a Central or Provincial treasury should be classified under the head "Adjusting Account with Railways—Railways" in the accounts of the Central or Provincial Government according as the treasury is a Central or Provincial treasury. These transactions should be entered in the treasury accounts in lump sums for each Railway without detail in the manner prescribed for transactions with Departments which draw money by cheques, *vide* Article 12.

NOTE.—The transactions of Railways at offices and branches of the Imperial and the Reserve Banks will be taken against the Railway Fund in the books of the Reserve Bank direct and such transactions will *not* pass through the treasury accounts.

D.—TRANSACTIONS ON BEHALF OF FOREIGN GOVERNMENTS AND INDIAN STATES.

10. Transactions on behalf of Foreign Governments (other than the Government of Burma) and Indian States should be classified under appropriate heads of accounts in the Central Section of the treasury accounts. Transactions on behalf of the Government of Burma should be treated as Central or Provincial according to such instructions as may be given by the Accountant General.

E.—ACCOUNT WITH RESERVE BANK.

11. Receipts and payments on account of the Reserve Bank originating in a Provincial treasury or sub-treasury should be credited or debited to the head "Accounts with the Reserve Bank" in the Provincial Section of the treasury accounts. Such transactions occurring at other treasuries or sub-treasuries should be credited or debited to that head in the account of the Central Government.

F.—TRANSACTIONS WITH DEPARTMENTS WHICH DRAW MONEY BY CHEQUES.

12. Save as otherwise provided in this Code, or as may be authorised by the Accountant General in any special cases, transactions with, or on behalf of, departments which draw money from the treasury by cheques should be entered in the treasury accounts in lump without detail as receipts or payments, as the case may be, of the department concerned.

13. Pay and allowances and contingencies of officers of the Public Works Department and the Department of Central Excises and Salt, Northern India drawn on regular bills should be classified under the particular heads of classification noted on those bills.

14. Payments on account of compensation for lands for the Public Works Department made by Land Acquisition Officers not acting as Public Works Disbursers should be entered in the treasury accounts as debitable to the Public Works Department, the name of the division or office being specified in each case.

15. Earnest money deposits made by intending tenderers of the Forest and Defence Departments, either direct or through the Departmental Officers concerned, should be credited as "Revenue Deposits" and should not be carried to the credit of those departments.

NOTE.—Earnest money deposits made in a treasury in favour of a departmental officer of another Government should be classified in the treasury accounts in accordance with the directions in Articles 7 to 9.

16. Pensions derived from the old Military Orphan and Medical Funds paid on warrants issued by the Controller of Militarry Accounts and Pensions, and payments in connection with those funds on account of (1) benefits received by wards, such as marriage dowries, passage money, etc. (2) passage money of widows and other miscellaneous charges, should be debited to the head "55—Superannuation Allowances and Pensions" and should not be included in the account of payments on behalf of the Defence Department.

G.—REMITTANCES.

I.—*Cash Remittances.*

17. A remittance, whether made direct or through currency chests, between any two treasuries should be classified as follows in the treasury accounts :—

(1) if both the treasuries are under a single Government,	as a "Local Remittance" in the accounts of that Government;
(2) if they are under different Governments,	as a "Foreign Remittance" in the accounts of the Central Government.

NOTE.—Remittances between treasuries under the Central Government which render accounts to different Accountants General should also be treated as "Foreign Remittances".

18. Individual remittances through Currency between treasuries in Bihar, Orissa and Assam on the one hand, and the Reserve Bank of India, Calcutta, on the other, as well as similar remittances between treasuries in Central

Provinces and Berar and the Reserve Bank of India, Bombay and between treasuries in the North-West Frontier Province and the Reserve Bank of India, Lahore, should be classified as "Local Remittances" in the Central Section of the treasury accounts, the totals of the transfers against which opposite payments are made at the Currency Office being re-adjusted under "Foreign Remittances" on the books of the Accountant General on receipt of the monthly list of transfers from the Currency Officer.

19. Remittances between two sub-treasuries in the same district or between a treasury and sub-treasury subordinate to it should be treated merely as "Transfers within the Treasury" and watched through the Accountant's balance sheet, (see Article 50). If, however, the business of the remitting or receiving treasury or sub-treasury is conducted by the Bank, the remittance should be classified as a "Local Remittance".

20. Remittances from a District treasury, whether bank or non-bank, to the Mint should be accounted for in the treasury accounts as payments on account of the Central Government and classified as "Foreign Remittances". When, however, the treasury and the Mint render accounts to the same Accountant General, the remittance should be classified as "Local Remittances" within the accounts of the Central Government.

21. Remittances between a treasury and a Small Coin Depot should be accounted for in the treasury accounts as receipts or payments of the Central Government and classified under the following heads :—

Small Coin Depot Remittances. . .	if the Depot and the Treasury render accounts to the same Accountant General.
Foreign Remittances	if the Depot and the Treasury render accounts to different Accountants General.

NOTE.—Remittances between Small Coin Depots or between a Small Coin Depot and a Mint should *not* pass through the treasury accounts, but they should be accounted for in the books of the Depots concerned as 'Small Coin Depot' or 'Mint' Remittances if both the Depots or the Depot and the Mint render accounts to the same Accountant General, and as 'Foreign Remittances' if they render accounts to different Accountants General.

II.—*Remittances by Bills.*

22. The transactions connected with remittances by Supply Bills and Remittance Transfer Receipts, where such remittances are made between places within the jurisdiction of a single Government, should be classified in the accounts of that Government as "Supply Bills or Remittance Transfer Receipts—Local". When, however, one of the places is outside the jurisdiction of a single Government, the transactions should be classified in the accounts of the Central Government as "Supply Bills or Remittance Transfer Receipts—Foreign".

23. The receipts on account of Remittance Transfer Receipts drawn on Military Chests, should, however, be credited as receipts of the Defence Department in the accounts of the Central Government.

24. The transactions on account of Remittance Transfer Receipts and Supply Bills between India and Burma should be accounted for under the head "Burma Remittance Transfer Receipts and Supply Bills" in the accounts of the Central Government.

H.—ADJUSTMENTS BY TRANSFER.

25. When a payment is authorised to be made "by transfer", that is, by entry of the amount in the accounts as received under some head of receipt, the amount should be debited to the appropriate heads of payment by *per contra* credit to the receipt head concerned.

26. Save as provided below or as may be authorised by the Accountant General in any special cases, the net cash payment only should be entered in the treasury accounts, that is to say, there should not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant General's orders.

(i) All sums deducted from Central and Provincial bills on account of Income-tax and subscriptions to the funds mentioned below should be entered separately as receipts; provided that in the case of income-tax deductions from pay, establishment and pension bills, which are adjustable on the books of another accounting circle the net payments only should be shown :—

Postal Life Insurance Fund.
Indian Civil Service Family Pension Fund.
Superior Services (India) Family Pension Fund.
Indian Military Service Family Pension Fund.
Indian Military Widows' and Orphans' Fund.

Any other deductions from $\frac{\text{Central}}{\text{Provincial}}$ bills which are creditable to the $\frac{\text{Provincial}}{\text{Central}}$ Government should likewise be shown as receipts

(ii) In the case of local funds the gross amount of a voucher should be entered as payment and the deductions credited.

(iii) When a deposit is subject to abatement, the full sum should be entered as payment, and the sum abated brought to credit.

(iv) In the case of bills containing deductions on account of rent of buildings (including electric installations, water supply, etc.) borne on the books of the Public Works Department, the gross amount should be entered as payment and the recoveries credited to the Public Works head of account concerned, as noted in the Divisional Officer's demand statement.

(v) When it is desired that either the whole or part of the amount of a bill should be remitted to a person or persons by Postal Money Order, the gross amount of the bill should be entered as payment and the deduction on account of the Money Order and the amount of commission due thereon credited direct to the Post Office.

NOTE.—These directions shall not apply to treasuries in the Province of Madras, which render classified accounts to the Accountant General (*vide* Article 92). All deductions from bills paid in those treasuries should be classified initially in the treasury accounts under the appropriate receipt heads concerned.

CHAPTER III.—ACCOUNTS TO BE KEPT AT TREASURIES.

SECTION 1.—GENERAL DIRECTIONS.

A.—INTRODUCTORY.

27. The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this Code and subject to such modifications as may be authorised by the Accountant General, they shall also apply to accounts kept at sub-treasuries.

28. In the Province of Madras where classified accounts are rendered by sub-treasuries to the Head treasury and by the latter to the Accountant General, the directions in this Chapter shall have effect subject to such modifications as may be authorised by the Accountant General, Madras, to suit the special arrangements obtaining in that Province.

B.—TREASURER'S RECORDS.

I.—*Cash.*

29. Under the Treasury Rules of the Government concernd the Treasurer, where the cash business of the treasury is not conducted by the Bank, will maintain a simple cash book (without subsidiary registers), in which each receipt and payment will be posted at the time and on the date on which they actually occur and in the order of occurrence. Payments made "by transfer" will not find a place in the cash book as no payment of cash takes place. Cheques received in payment of value of service stamps will, however, be entered on both sides of the cash book.

NOTE.—The directions in Chapter II of this Volume shall not apply to the Treasurer's cash book.

30. When stamps, match excise banderols or opium are sold, the total sales will be entered in the Treasurer's cash book before it is closed for the day, and a memorandum will be prepared and forwarded to the Accountant, so that necessary entry may be made in the account books.

II.—*Stamps and Opium.*

31. Under the relevant rules or orders of the Government concerned Stock registers will be maintained for stamps, match excise banderols and opium in the custody of the Treasury Officer in such form as may be prescribed by competent authority after consultation with the Accountant General.

C.—ACCOUNT BOOKS.

I.—*Cash Book.*

32. A complete account of cash transactions and book transfers relating to the District treasury including those of the sub-treasuries within its

jurisdiction should be kept in Cash Book Form T. A. 1. This book should be maintained in two separate parts—one for receipts and the other for disbursements.

NOTE.—Separate sets of accounts should be kept in Provincial treasuries for transactions of the Central Government (*vide* Article 6).

33. Every item received or paid as well as all adjustments by transfers should be entered in the cash book or in some register subsidiary to the cash book (*vide* Article 35) and numbered in a consecutive series for each register. The daily totals from any subsidiary registers pass into the cash book (*vide* Article 50).

34. In non-bank treasuries cash receipts should be entered in the accounts as soon as the connected memorandum or chalan is received from the Treasurer signed by him in token of his having received the money. Similarly as regards cash payments, the charge should be entered in the accounts as soon as the payment is authorised on a voucher or other document. In the case of bank treasuries, the receipts and payments should be entered in the accounts from the daily account rendered by the Bank (*vide* Article 42).

NOTE.—Adjustments by transfers should be recorded separately from cash transactions, the fact of adjustment by transfer being noted in each case. In the case of receipts remitted by postal money orders and adjusted by book transfer, entries in the subsidiary register concerned may be made daily in lump under each detailed head of account, provided that they are entered in sufficient detail in the departmental registers and that daily returns are submitted to the treasury by the revenue authority concerned.

II.—*Subsidiary Registers.*

(*a*) General.

35. Save where other forms of registers are prescribed in these directions for particular classes of transactions and subject to such modifications as may be authorised by the Accountant General to meet local requirements, departmental receipts for which separate returns are submitted should be recorded in separate registers in Form T. A. 2. Departmental payments should likewise be recorded in separate registers in Form T. A. 3, according to the various classes of payments. For convenience of accounting, however, the initial record in respect of any particular class of receipts or payments may in special cases with the approval of the Accountant General be kept in the same form as that of the corresponding receipt or payment schedule rendered to the Accountant General and in such cases the requisite number of carbon copies may be struck.—*Vide* Article 98.

NOTE 1.—The words "separate registers" used in this Article do not necessarily imply a separate volume. If it is convenient to include several registers within the same volume, a set of continuous pages may be set aside for each.

NOTE 2.—When the receipts of a department (*e.g.* copying agency) are liable to frequent refund, they may be entered in a special Register—Form T. A. 20 prescribed for Revenue Deposits (suitably modified in manuscript) so that refunds when made may conveniently be noted against the original credits.

NOTE 3.—A separate Register in Form T. A. 2 should be kept for the record of subscriptions realised in cash on behalf of each service and other Fund.

(*b*) Register of Adjustments between Central and Provincial Governments.

36. A check register in Form T A. 4 should be maintained in Provincial treasuries for the record of all cash and transfer transactions which pass through the head "Adjusting Account between Central and Provincial Governments" in the Central and Provincial Accounts. This register should be written up daily at the time of closing the cash books. Part I of the register should record in totals the cash receipts and disbursements relating to the Central Government in a non-bank treasury and in non-bank sub-treasuries subordinate to it. Cash receipts and disbursements of the Central Government in Provincial non-bank sub-treasuries subordinate to a bank treasury should be entered in totals in Part II. Part III of the register should be used in cases in which a Central non-bank sub-treasury renders account to a Provincial District treasury. Parts IV and V should be written up daily from the registers prescribed in Articles 39 and 46.

37. The entries made in this register should be compared daily with the amounts posted in the cash books under the prescribed minor heads subordinate to the head "Adjusting Account between Central and Provincial Governments", care being taken to see that net debit or net credit brought to account under this major head in the Provincial cash book agrees with the net result of opposite adjustments entered against the identical major head in the cash book for Central transactions. Monthly totals from this register should be carried into the abstracts accompanying the Cash Account, *vide* Article 97.

(*c*) Register of Adjustments with other Provincial Governments—(Inter-Provincial Suspense Account).

38. The receipts and disbursements in a Provincial treasury on behalf of other Provincial Governments should be posted in separate registers in Forms T. A. 2 and T. A. 3. The same forms should be used in Central treasuries for the record of transactions on behalf of Provincial Governments which are adjusted through the head "Adjusting Account between Central and Provincial Governments".

(*d*) Register of Transactions with Railways.

38-A. The receipts and disbursements on behalf of Railways, originating at a Central or Provincial treasury, should be posted, separately for each Railway, in registers in Forms T.A. 10 and T.A. 11 prescribed in Article 57, for departments which draw money by cheques.

(*e*) Register of Adjustments by Transfer.

39. In Provincial treasuries, two check Registers in Form T. A. 5, one for the Central and the other for Provincial Government, should be kept for the record of receipts or payments adjustable wholly or partly by transfer debit or credit (see Articles 25 and 26). The registers should be written up in accordance with the directions given on the form. In Central treasuries, only one such register need be kept.

NOTE.—The directions given on the form shall not apply to Central treasuries.

40. At the end of each day's entries, an abstract should be prepared and recorded, showing the figures which should pass into the various Subsidiary Registers.

(*f*) Other Registers.

41. Special forms of registers are prescribed in Sections 2 to 5 for receipts and payments relating to certain departments which draw money by cheques and for deposits, bills and other specified classes of transactions.

III.—*Special Directions for Bank Treasuries.*

(*a*) General.

42. Where the cash business of a Provincial treasury or sub-treasury is conducted by the Bank, the Bank renders two daily accounts of receipts and disbursements for Central and Provincial Governments, the latter embracing transactions not only on behalf of the Province in which the Bank is situated but also on behalf of other provinces. Such accounts, however, rendered in respect of Central treasuries and sub-treasuries consist of a single account for the Central Government, all transactions on behalf of any Provincial Government being taken by the Bank against the balance of the Central Government.

43. The transactions reported by the Bank in the daily statement of receipts and payments should, after examination with the chalans and vouchers accompanying it, be posted into the cash book either direct or through some subsidiary register, in the same way as transactions taking place in non-bank treasuries (*vide* Article 33).

NOTE 1.—The net amounts only of payments are entered in the statements of the Bank; for example, when a deduction is made from the amount of a bill on account of income-tax the daily statements of the Bank show only the net amount paid after deduction. In such cases the posting should be done with due regard to the directions contained in Articles 26 and 39.

NOTE 2.—When the cash book and the subsidiary registers are posted, the vouchers should be numbered and arranged according to the register in which they are entered.

(*b*) Register of Reserve Bank Deposits.

44. The net difference between the total receipts and the total payments as shown in the Bank's daily statement should be posted in a subsidiary register called the Register of Reserve Bank Deposits (Form T. A.6). In Provincial treasuries this register should be kept in two volumes—one for the Central Government and another for the Province. The figures posted in this register should be checked and agreed with the pass book forwarded by the Bank along with its daily account and also, in the case of Provincial treasuries, with the totals as shown in the daily schedule rendered by the Bank to its Head Office, a copy of which is forwarded to the Treasury Officer.

(*c*) Register of Misclassifications by the Bank.

45. Transactions that may be classified incorrectly in the daily account rendered by the Bank should be taken by the Treasury Officer to the correct

heads of account and posted into the appropriate subsidiary registers but on no account should the figures under the head "Reserve Bank Deposits" be rectified in the treasury accounts. Any differences resulting from the rectification of Bank's misclassification of Central transactions as Provincial or *vice versâ*, should be taken in the treasury accounts to the head "Adjusting Account between Central and Provincial Governments—Misclassifications by the Bank" in the manner indicated below.

46. Provincial transactions erroneously entered in the Bank's daily statement of transactions of the Central Government and *vice versâ*, should be entered in a Register of Misclassifications by the Bank (Form T. A.7). The form is divided into two parts, *viz.* (i) Central transactions included in the Provincial statement and (ii) Provincial transactions included in the Central statement so that separate totals may be struck for each part. The total receipts posted into the first part should be taken in the cash book for Provincial receipts but in one lump sum under the head "Adjusting Account between Central and Provincial Governments—Misclassifications by the Bank". In the cash book for Central receipts the mis-classified items should be taken under correct heads of Central receipts, and there should also be a deduct entry under the head "Adjusting Account between Central and Provincial Governments—Misclassifications by the Bank", corresponding to the total amount taken to the identical head in the cash book of Provincial receipts. In the same way, Central payments wrongly classified by the Bank as Provincial should be posted under appropriate and correct heads in the cash book of Central payments and set off by a deduct entry in lump under the head "Adjusting Account between Central and Provincial Governments", while the total amount of such mis-classified disbursements should be posted in lump in the cash book of Provincial payments under the head "Adjusting Account between Central and Provincial Governments". Similar postings should be made of the items of the second category in the Central and Provincial cash books.

NOTE.—Any correction under the head "Reserve Bank Deposits" which will be necessary as a result of the adoption of the correct classification by the Treasury will be made by the Accountant General through the Central Accounts Section of the Reserve Bank.

IV.—*Incorporation of Sub-treasury Accounts.*

47. The transactions occurring at a sub-treasury should be reported to the District treasury in a daily sheet in Form T. A. 8 (supported by vouchers) showing receipts, disbursements and balance of the day. The receipts and disbursements should be posted from these sheets on the day of receipt into the accounts of the District treasury in the same way as if they had taken place at it.

48. The following items of receipts or payments in the daily sheets of sub-treasuries should be excluded from the accounts of the District treasury in which they will remain as part of the balance :—

(i) remittances of cash to and from a sub-treasury from and to another sub-treasury within the district or the District treasury.

(ii) transfer of funds, through currency, to and from sub-treasuries against opposite payments at the District treasury or at another sub-treasury subordinate to the same District treasury.

NOTE.—This direction shall not apply if the cash business of the remitting or receiving treasury or sub-treasury is conducted by the Bank, see Article 19.

49. The transactions of the Central Government in a Provincial sub-treasury should be reported to the District treasury in separate daily sheets. The receipts and disbursements shown in such a daily sheet should be entered item by item in the cash book or appropriate subsidiary registers relating to Central transactions, such entries in the accounts kept in a non-bank treasury being set off by the closing adjustment made through the head "Adjusting Account between Central and Provincial Governments—Central transactions in non-bank treasuries"—*vide* Article 51. In the accounts kept in a bank treasury, the totals of receipts and disbursements of the Central Government appearing in the accounts of a non-bank sub-treasury of the Province should be taken into the cash book of Provincial receipts and disbursements under the head "Adjusting Account between Central and Provincial Governments—Central transactions in non-bank sub-treasuries", while in the cash book for Central transactions, there should be deduct entries in lump under the same head, both on the receipt and disbursement sides, corresponding to the identical amounts entered in the Provincial cash book. This method of accounting should also be adopted *mutatis mutandis* in regard to transactions of a Provincial Government in a Central non-bank sub-treasury which renders accounts to a District treasury subordinate to that Government.

V.—*Daily Closing of Accounts.*

50. After the several subsidiary registers have been written up and completed in respect of cash and transfer items, the daily total of each register should be carried into the appropriate cash book. The cash book should then be totalled and to the gross totals of receipts and disbursements thus worked out the deductions and additions indicated at foot of the cash book (Form T. A. 1) should be applied so as to bring out the net totals of receipts and disbursements which should agree with the totals shown in the treasurer's cash-book or in the daily account of the Bank, as the case may be. Finally, a balance sheet should be drawn up in Form T. A. 9 and the account balance worked out therein reconciled, where necessary, with daily balance as per Treasurer's cash book.

51. In Provincial non-bank treasuries, before final totals are struck in the cash book, the cash book relating to Central transactions should first be totalled in pencil and from the gross totals of receipts and disbursements of the Central Government necessary deductions should be made in respect of transfer adjustments as in column 5 of the Central Check Register of Adjustments by Transfers (Form T. A. 5) so that the totals of receipts and disbursements in cash may be deduced. The total sums thus determined should be posted in the cash book of Provincial receipts and disbursements under the head "Adjusting Account between Central and Provincial Governments—

Central transactions in non-bank treasuries ", while in the cash book relating to Central transactions there should be deduct entries under the identical head, both on the receipt and disbursement sides, corresponding to the total amounts taken under that head in the Provincial cash book. At the same time the amounts so adjusted should be posted in part I of the Check Register of Adjustments between Central and Provincial Governments (Form T. A. 4).

52. The cash book maintained for Central transactions in a Provincial treasury should close invariably with a *nil* balance, the total receipts being always equal to the total payments after incorporation of the adjusting entries under the head " Reserve Bank Deposits " and " Adjusting Account between Central and Provincial Governments " as may be necessary.

53. The cash books should be finally closed and signed after such further checks and methods of verification have been applied as may be prescribed in the treasury rules or by executive instructions of the Government concerned.

54. Any amount found surplus or deficit in treasury balances should be brought to account as such in the cash book on the receipt or payment side, as the case may be.

VI.—*Monthly Closing of Accounts.*

55. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should agree exactly with those shown in the treasury accounts, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date by which any risk of failure to receive that day's returns at the headquarter's treasury before the end of the month will be eliminated : any transactions of a later date should be included in the returns of the treasury for the next month. The headquarters accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year. Every endeavour should be made to close the March accounts not later than the 5th of April. All correcting entries affecting inter-governmental adjustments and the Adjusting Account with Railways should be intimated to the Accountant General so as to reach him by the 12th of April at the latest.

56. In addition to the daily closing, the month's totals of the subsidiary registers should be carried into the cash account in the case of receipts and into the lists of payments in the case of payments (*vide* Article 96). The cash account should be closed with an abstract in the form indicated in Article 97. The account balance at the close of the month should be agreed with the actual cash balance in the treasury as reported in the Cash Balance Report of the month.

SECTION 2.—TRANSACTIONS OF DEPARTMENTS WHICH RENDER SEPARATE CASH ACCOUNTS.

57. Save as provided in Articles 58 to 60 below or as may be specially authorised by the Accountant General in any particular case, moneys received from or on behalf of departmental officers who render separate cash accounts to the Audit or Account office should be recorded at once in a register in Form T.A.10. In the same way, funds supplied to such departmental disbursing officers on cheques drawn against letters of credit or otherwise, should be entered in a register in Form T. A. 11.

58. Remittances by Forest Officers should be entered in a register in Form T. A. 12 which may also be used for the purpose of consolidated receipt furnished to Forest Divisional Officers. Funds supplied to Forest Disbursing Officers by means of cheques or otherwise should be entered in Register of Forest Cheques Paid, Form T. A. 13.

59. The receipts and payments of the Defence Department should be entered in separate schedules (Forms T. A. 14 to T. A. 17).

60. All receipts and payments on account of the Post Office should be posted in Registers of Post Office Receipts and Payments (Forms T. A. 18 and T. A. 19). The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column sub-divided for ' payments in cash ' and ' by transfer.' Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed " Miscellaneous ".

61. In all the cases covered by the directions in this Section, the Treasury Officer should arrange to have a monthly settlement of account with the Departmental Officer concerned in accordance with such procedure as may be prescribed by Government.

SECTION 3.—ACCOUNTS OF DEPOSITS.

A.—GENERAL.

62. No item should be credited as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head, and should not be placed in deposit.

63. The amount of a lapsed deposit refunded under the rules of Government should appear in the treasury accounts as a miscellaneous refund and not as a repayment of deposit.

B.—REVENUE DEPOSITS.

64. Each item of deposit received should at once be entered in a register in Form T. A. 20 and numbered. There should be a separate series of numbers for each register, beginning anew each year. The Treasury Officer should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the cash book.

65. Every item should be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

66. Each repayment of deposit should at once be recorded both in the Register of Repayments, Form T. A. 21, from which the daily total should pass into the cash book, and in that of Receipts, Form T. A. 20, in the latter the date and amount of the repayment also being noted.

NOTE.—When, in the case of a bank treasury, a deposit is repaid by an order on the Bank the entry in the Register of Receipts should be made when the order is issued and that in the Register of Repayments when the repayment is reported in the daily account of the Bank. If in any case, repayment is not made on the date of the order on the Bank, the actual date of repayment should also be noted in the Register of Receipts just below the entry of the date of the order.

67. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the Register of Receipts, and in the Register of Repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the list of repayments should state these facts the statement being attested by the signature of the Treasury Officer.

C.—PERSONAL DEPOSITS.

68. Receipts and payments on Personal Deposit accounts should be recorded in personal ledgers in Form T. A. 22, which should be bound up into a volume. Every personal account should have its own ledger page in which the receipts should be entered in regular order without being numbered and the disbursements (made not from any particular item, but from the aggregate balance in hand) noted as they are made without any further remark.

69. An account of cash orders issued on sub-treasuries should be maintained, like that of Personal Deposits, through a personal ledger for each sub-treasury in Form T. A. 23. When paid at the sub-treasury, the amount of the cash order should be entered in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the District treasury it should be posted in the personal ledger account as a repayment of deposit.

70. The daily totals of receipts and payments should be carried from the personal ledgers (Forms T. A. 22 and T. A. 23) into the Register of Personal Deposits (Form T. A. 24), from which again the aggregate daily total only should be carried to the cash book.

D.—CIVIL AND CRIMINAL COURT DEPOSITS.

71. There are two methods in which the accounts of civil and criminal court deposits may be kept.

(1) When each deposit is separately paid into and drawn from the treasury upon documents passed by competent authority and setting forth the particulars necessary for the entries in the deposit registers, the accounts of Civil and Criminal Court Deposits should be kept in the manner prescribed in Articles 64 to 67 for revenue deposits, although the sets of registers and returns should all be separate from those of the revenue deposits proper.

(2) In cases where the Civil Courts and Magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury, the accounts at the treasury should be kept in the forms prescribed in Articles 68 and 70 for personal deposits, but quite separate from those of personal deposits proper ; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever the latter system is permitted the detailed record of deposit transactions should be kept by the court concerned in the form prescribed in Articles 64 to 66 for treasury officer's accounts of Revenue Deposits with such adaptations and modifications as may be authorised by the competent judicial authority after consultation with the Accountant General.

72. In provinces where all branches of the civil administration, revenue, criminal and civil, are under the same officer, the system may be adopted of including all deposits of the district in one register as revenue deposits, or the treasury officer may receive and keep the accounts of all such deposits in exactly the same way as revenue deposits but in separate registers and returns under the designation of " Civil Courts and Magistrates' Deposits."

E.—DEPOSITS OF LOCAL FUNDS.

73. The transactions of all local funds, including municipal and cantonment funds, should be recorded in the forms used for personal deposits (Forms T. A. 22 and T. A. 24), but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Funds, and not as Personal Deposits.

74. The transactions of each fund should be entered in a separate column in the register (Form T. A. 24) which should provide a separate column for every such fund in the district. Unless the funds are very few in number, there should be registers and totals for municipal and cantonment funds separate from those of other funds.

F.—DEPOSITS AT SUB-TREASURIES.

75. Deposits made at a sub-treasury should be brought, item by item, through the daily sheet upon the district registers and must be numbered in

the general series. It may, however, be sufficient to enter in the district registers merely the daily totals of transactions relating to personal deposits such as, Wards' Estates, Dispensaries, Municipalities, etc., which take place at sub-treasuries, unless the Accountant General for special reasons instructs otherwise in any case.

76. When the Officer in Charge of a sub-treasury has occasion to place in deposit items which, according to rule, should be so dealt with, and which he is also empowered to repay on his own authority without formal authority from the District treasury, a register of such deposits should be kept at the sub-treasury in addition to that at the District treasury.

77. In regard to repayment the sub-treasury account in which the credit originally appeared should be indicated clearly so that it may be easy to trace the item and to charge off payment correctly in the district account.

SECTION 4.—ACCOUNTS OF BILLS.

A.—BILLS ISSUED.

I.—*General.*

78. Before the commencement of a new official year, a Register of Bills Issued (Form T. A. 25) should be opened; the register should be paged and a sufficient number of pages should be set apart for every treasury on which drawings are usually made. The pages should be ruled, and the lines numbered in the column headed "Special or district." The series of District numbers will thus be separate for each district, and should commence anew with each financial year. A number should not be used again, even though the bill may have been cancelled before another is drawn on the same district.

79. Supply bills and remittance transfer receipts drawn on the same district should be recorded in the same district register, and in the same series of district numbers.

NOTE 1.—At bank treasuries, there should be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the Bank and the latter by the Treasury Officer.

NOTE 2.—Supply bills and remittance transfer receipts drawn on Lahore, Cawnpore and Karachi should be recorded separately in the "District Issue Register" with a separate series of numbers assigned to each form of remittance.

II.—*Bills issued on Military Treasure Chests.*

80. The amounts of remittance transfer receipts drawn on military treasure chests should be entered at first in a separate register in Form T. A. 25. From this register a list in Form T. A. 27 should be posted daily, and its daily total entered, without any details, in the Schedule of Defence receipts (Form T. A. 14) of the Account circle concerned under the column "Remittance Transfer Receipts issued on military treasure chests".

III.—*Advice Lists.*

81. An advice of the bills issued upon a treasury during the day should be sent in Form T. A. 26 to the treasury drawn upon. Except as otherwise provided the advice list should include both supply bills and remittance transfer receipts drawn on the same day on a particular treasury. Each entry made in the list should be initialled as each bill is signed, and the list should be totalled, closed and signed by the Treasury Officer and despatched without a covering letter, without fail before the treasury closes on the day of issue.

NOTE 1.—Two separate advice lists should be prepared for supply bills and remittance transfer receipts drawn on Cawnpore, Lahore and Karachi. The lists for the former should be sent to the Banking Department of the Reserve Bank and those for the latter, to the branch of the Imperial Bank.

NOTE. 2.—At bank treasuries separate advices should be prepared for remittance transfer receipts and supply bills. Advices of bills drawn on the Bank should be sent direct to the Manager or Agent, as the case may be, of the Bank.

82. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's signature.

IV.—*General Issue Lists.*

83. In addition to the Register of Bills Issued, four general issue lists should be maintained, namely :—

(*i*) Supply Bills, local (*i.e.*, issued on treasuries within the jurisdiction of a single Government).

(*ii*) Supply Bills, foreign (*i.e.*, issued on treasuries outside the jurisdiction of a single Government).

(*iii*) Transfer Receipts, local.

(*iv*) Transfer Receipts, foreign.

For local bills, Form T. A. 27 should be used and for foreign bills, Form T. A. 28.

84. The general number of each bill as entered in the Register of Bills Issued, should be given, without fail, in these lists ; the special or district number need not be given. Each of the four lists should be totalled daily, and its total carried separately into the cash book.

B.—BILLS PAID.

85. As each bill is paid, the date of payment and the amount paid should be noted in the columns provided for the purpose in the advice list (Form T. A. 26) and the entry should be initialled by the Treasury Officer.

86. A volume should be prepared at the beginning of the year in which the bills should be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid should be four in number (like those of bills issued) namely, for supply bills and for remittance transfer receipts, each a pair, one of which shall be for local (Form T. A. 29) and one for foreign bills (Form T. A. 30).

NOTE.—At bank treasuries, the entry of payment in the proper register of bills paid should be made from the paid bills on their return from the Bank.

C.—BILLS CANCELLED.

87. When a bill is cancelled, the fact of cancellation should be noted in the Register of Bills Issued (Form T. A. 25) and advice sent to the officer drawn on, who should at once record the fact in the Remarks column of the advice list originally received and also note the amount of the bill in the column of "Amount paid." The amount refunded should be entered in the register of local or foreign bills paid (Supply Bills or Remittance Transfer Receipts) according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column for Remarks. This entry must be supported by the cancelled and duly receipted bill as voucher, and it must appear in the Register even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill should not be used for another bill even though no other has been drawn on the same district between the issue of the bill and its cancellation.

D.—BILLS EXCHANGED.

88. When a bill is exchanged for another, the original bill should be treated and entered as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

E.—LAPSED BILLS.

89. Lapsed bills should be marked as 'Lapsed' in the "Remarks" column of the advice list, their amounts being at the same time posted in the column "Amount paid"; their amount is transferred to the credit of Government by an account entry made by the Accountant General. The amount of a lapsed bill subsequently refunded under the rules prescribed by Government, should appear in the accounts as a miscellaneous refund and not as a payment of bill.

SECTION 5.—MISCELLANEOUS ACCOUNTS.

90. In every treasury from which revenue advances are made one or more *plus* and *minus* memoranda (Form T. A. 46) should be kept, in which the advance should be debited and all recoveries credited. One of these *plus* and *minus* memoranda should be the ordinary account of revenue advances; and other special accounts may be opened from time to time for any special officers authorised to make such advances, who may, under the orders of revenue authorities, keep and submit accounts separate from the accounts of the district officer. Unless the Government requires otherwise, the treasury shall keep no detailed accounts of these advances.

NOTE.—An advance held to be irrecoverable by the Revenue authorities should be written off the treasury *plus* and *minus* memorandum under the authority of the Accountant General; any subsequent recoveries should not affect the treasury *plus* and *minus* memorandum but should be taken direct to revenue.

91. In addition to the registers prescribed in the foregoing Articles the following subsidiary registers should be kept for the record of transactions specified against each. Separate registers should be kept, where necessary, in Provincial treasuries for transactions relating to the Central Government.

(*i*) Register in Form T. A. 31 for the record of advances (other than those mentioned in Article 90) made/recovered under the heads "Loans and Advances" and "Advances Repayable."

(*ii*) Register in Form T. A. 32 for payments relating to personal claims of Gazetted Officers.

(*iii*) Register in Form T. A. 33 for payments of Pensions. Separate registers should be kept for different classes of pensions such as pensions chargeable to "55.—Superannuation Allowances, etc.", Assignments and Compensations and Political and other pensions debitable to the Crown Representative's Budget, etc.

(*iv*) Register in Form T. A. 34 for payment of coupons on Bearer Bonds.

(*v*) Register in Form T. A. 35 for payment of interest on Promissory Notes/Stock Certificates.

CHAPTER IV.—ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES.

A.—GENERAL.

92. Except as specified otherwise the directions in this Chapter shall apply to all bank and non-bank treasuries at the headquarters of the district. In Madras in which the Treasuries render classified accounts to the Accountant General, the directions in this Chapter shall apply subject to such modifications as may be authorised by the Accountant General, Madras, to meet local requirements.

93. The returns prescribed in this Chapter should be prepared from the accountant's cash book and the registers subsidiary thereto and despatched to the Accountant General punctually on the prescribed date. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

94. Separate returns should be rendered by Provincial treasuries in respect of transactions of the Central Government and in respect of those taken against the Province.

B.—COMPILATION OF MONTHLY ACCOUNTS.

I.—*Cash Account and List of Payments.*

95. The Cash Account and List of Payments should be prepared in Forms T. A. 36 and T. A. 37, respectively, in which heads of receipts and payments should be printed in the order prescribed by the Accountant General. The Cash Account should show the total receipts collected, and the List of Payments the total payments made during the month (*vide* Article 56).

96. The entries from the cash book and registers subsidiary thereto into the Cash Account, List of Payments and schedules pertaining to these documents (*vide* Articles 98 to 109) should be made in accordance with the following directions :—

(i) Those transactions which, under the instructions of the Accountant General, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the cash book, or, on the following day, provided that the transmission of the accounts and returns on the due dates (*vide* Articles 119 and 120) is not thereby retarded.

(ii) The lump entries appearing in the Cash Account, List of Payments and schedules pertaining to these documents should be made therein in time to permit of the completion of those returns and their submission to the Accountant General on the due dates.

(iii) The difference between the monthly totals of receipt and payment columns of the subsidiary register of Reserve Bank Deposits (*vide* Article 44) should be carried into the appropriate Cash Account or the List of Payments according as the difference represents net drawings from, or net payments into, the Bank during the month.

(iv) In Provincial treasuries, the difference between the monthly totals of receipt and payment columns of Part VII of the Check Register of Adjustments between Central and Provincial Governments, Form T. A. 4 (*vide* Article 36), should be carried into the Cash Account or the List of Payments, as the case may be, under the head " Adjusting Account between Central and Provincial Governments ", care being taken to see that the net payments brought to account under this head in the Provincial Account are entered under the identical head as net receipts in the account of the Central Government and *vice versâ*.

97. (1) The cash accounts (Central and Provincial) rendered by Provincial treasuries should be supported by a closing abstract in Form T. A. 38. The difference between the monthly totals of the Receipts and Payments columns of the different parts of the Check Register of Adjustments between Central and Provincial Governments (Form T. A. 4) should be carried into this abstract under the appropriate minor heads subordinate to the head " Adjusting Account between Central and Provincial Governments " (*vide* Articles 36 and 37), the entries in the abstract of Provincial Cash Account being reconciled with the adjusting entries in the abstract of Central Cash Account.

(2) The cash accounts compiled by other treasuries should be supported by a closing abstract in the following form :—

Form of Closing Abstract of the Cash Account.

	Rs.	A.	P.
Opening balance			
Cash receipts			
TOTAL RECEIPTS .			
	Rs.	A.	P.
Payments, 1st to 10th as per $\frac{\text{Schedules}}{\text{List}}$ . .			
Payments 11th to 31st			
TOTAL PAYMENTS .			
Closing balance as per Cash Balance Report			
TOTAL .			

II.—*Supporting Schedules.*

(a) General.

98. Save as provided in Articles 100 to 109 below and subject to the observance of the following general principles, the form and number of the

schedules may be determined by the Accountant General according to the local convenience.

(i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department. All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of departments for which descriptive major heads are not opened on the receipt side should be included in the schedule for the major head "XLVI Miscellaneous".

NOTE 1.—In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated for the purpose of this rule as relating to a single department.

NOTE 2.—Where a separate schedule has been prescribed by the Accountant General, it should be prepared invariably, even if there be no transactions in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule should show the transactions as '*nil*'.

(ii) Miscellaneous items of receipts and recoveries of service payments should be shown with full particulars in the receipt schedules of the department by, or at the instance of which the money is presented at the treasury.

(iii) Advances of pay, travelling allowances, etc , to Government servants and recoveries of such advances should be included in the schedule of the department to which the Government servants concerned belong.

(iv) Payments relating to personal claims of Gazetted Officers should be shown in a separate column of the schedule of payments of the department concerned or in a separate schedule (Form T. A. 32) altogether, the total of which should be brought forward as a single item in the relevant schedule of payments. In the former case schedules containing such payments should be prepared in duplicate.

(v) The vouchers for refunds of revenue should be entered in a separate subsidiary schedule for each department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, refunds of revenue may be shown in a separate column in the payment schedule of the department or major head concerned.

(vi) Each schedule of payments should be prepared in two parts, the first part relating to the payments made from the 1st to the 10th of the month and the second part to those made during the rest of the month. The total of the first schedule of payments should be brought below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the List of Payments.

NOTE.—The general directions contained in this Article shall apply to treasuries rendering accounts to the Accountant General, Central Revenues, subject to such modifications as may be authorised by him.

99. The vouchers pertaining to each schedule should be numbered consecutively in a monthly series as they are entered therein, and attached to it arranged in their numerical order.

(b) Schedule of Income-tax Receipts.

100. Apart from the schedules of income-tax receipts, if any, required by the Income-tax Officer concerned, two separate schedules of receipts should be prepared in respect of income-tax deductions from bills for salaries and pensions—(*a*) one for the tax collected on salaries and pensions wholly debitable to the Central Government and (*b*) another for income-tax deducted from salaries and pensions debitable to other Governments. If income-tax is recovered at a higher rate from any Central Government servant or pensioner on account of additional income from properties situated in a Province, the entire amount of the tax realised should, nevertheless, be taken to the schedule relating to deductions from Central emoluments. Similarly, the income-tax deducted from a pension which is debitable partly to the Central Government and partly to the Provincial Government, should be taken to the schedule relating to deductions from Central emoluments. Any refund allowed in such a case during the course of the year should also be taken to that schedule.

(c) Schedules for Railways and Departmental Disbursing Officers.

101. Save as provided in Articles 102 to 104 below, the schedules of receipts and expenditure for Railways and for those Departments which render separate cash accounts to Audit and Accounts offices (*vide* Article 57) should be prepared in the same forms and with the same details as have been prescribed in Chapter III for the Registers of Receipts and Payments of those Railways and Departments concerned.

102. A simple schedule of Forest Remittances showing separately the cash received into the treasury from each Forest Division and acknowledged in the Consolidated Treasury Receipt (Article 58) should be prepared in Form T. A. 39.

103. Schedules of Receipts of the Posts and Telegraphs Department should be prepared separately for Postal and Telegraph Sections in Forms T. A. 40 and T. A. 41 respectively.

104. For each Railway, the Public Works Department, the Telegraph Branch of the Posts and Telegraphs Department and the Salt Revenue Branch of the Department of Central Excises and Salt, Northern India, a separate schedule of $\frac{\text{cheques paid}}{\text{payments made}}$ on account of each department should be prepared in Form T. A. 42 and attached to the List of Payments.

This direction should apply also to the following departments whose operations extend over several provinces and whose accounts are collected under the charge of a single Accounts Officer :—

(i) Survey of India.

(ii) Meteorology.

(iii) Archæology.

(iv) Geological Survey.

(v) Intelligence Bureau, Home Department.

(vi) Indian State Forces.

(vii) Imperial Council of Agricultural Research Department.

(viii) Imperial Institute of Agricultural Research with its sub-stations.

(ix) Imperial Dairy Institute, Bangalore, with its sub-stations.

(x) Mines.

(xi) Botanical Survey.

(xii) Indian Stores Department.

(xiii) Excises Branch of the Department of Central Excises and Salt, Northern India.

(d) Schedules of Deposit Transactions.

105. An "Extract Register of Revenue Deposits received" should be written up daily in Form T. A. 43 from the Register of Receipts, Form T. A. 20. It is of importance that each deposit should be confined exactly to its own cage, as the Accountant General has to detail repayments against it.

106. In some cases where many deposits are received for very short periods, permission may be given by the Accountant General to detail in the returns only the items not repaid in the month of receipt; but the permission should not be extended without clear proof of its necessity. When such permission is given, the returns cannot be written up till after the close of the month, and there will be breaks in the series of numbers representing the deposits received during the month, which have been wholly repaid before its close. In these cases, "Deposits received and repaid during the month" should be entered in lump sums at foot of each extract register, both of receipt and repayment (*vide* Articles 105 and 107) in order that extracts might agree with the accounts.

107. An "Extract Register of repayment of Revenue Deposits", Form T. A. 44, should also be written up daily in respect of transactions for the entire month. Although no extract register accompanies the first schedule of payments, entry should be made in it of the total payment on each head made during the first ten days of the month; the entry in the second schedule should be of the total payments made from the 11th to 31st.

108. An "Extract Register of Receipts and Payments of Personal Deposits," Form T. A. 45, should be written up from the Register of Personal Deposits (Form T. A. 22). The return should show only the monthly totals of receipts and repayments on each personal ledger: the totals of the two columns, "Receipts of the month" and "Payments of the month" alone will be traceable in the Cash Account and the List of Payments. The monthly totals brought out on the return should be the same as those brought out by summation of the daily total columns of Form T. A. 24.

(e) Schedule of Seamen's Money Orders.

109. At the end of each month the Treasury Officer should prepare a consolidated schedule giving particulars of the Seamen's money orders issued during the month and forward it to the Accountant General with the monthly cash account. The schedule should be prepared in the form appended to the "Instructions to Shipping Masters in India" issued by the Board of Trade.

III.—Plus *and* Minus *Memoranda.*

(a) General.

110. *Plus* and *minus* memoranda should be prepared in Form T. A. 46 for the transactions on account of each class of deposits (including cash orders) of each Local Fund, of each kind of stamps (general, adhesive, bill, court fee), of match excise banderols (India and Burma) and of excise opium. The deductions from balance should tally with the corresponding entries of receipts in the accounts (except as regards stamps referred to in Articles 112 to 114 and stamps sent to other treasuries or sub-depots), and the closing balances should be certified as agreeing with the stock registers and accounts maintained in the treasury. Memoranda may also be required of the outstanding balances of any class of advances which the District or other revenue officer has authority to make [*vide* Articles 90 and 91(*i*)].

NOTE 1.—The *plus* and *minus* memoranda should be prepared in such separate parts as may be determined by the Accountant General. Those relating to particular departments may be furnished, wherever this is possible, on the reverse of the receipts schedules concerned.

NOTE 2.—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deductions from, the balance should be made by a special entry to be explained by a foot-note.

(b) Deposits.

111. Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum The balance in the *plus* and *minus* memorandum of deposit transactions for the month of April should be reduced by the amount reported for lapse under Article 127, so that it may agree with the aggregate of repayable deposit balances upon the deposit register.

NOTE.—In the case of local funds, which have a provincial balance, the balance columns should not be filled up.

(c) Stamps.

112. When, under proper sanction, permanent advances of postage stamps are made to Heads of Departmental Telegraph offices without payment, their value should not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of postage stamps, the deduction being supported by the receipt granted by the Head of the Departmental Telegraph office and the sanction of the competent authority.

113. When on the eve of holidays (when treasuries are closed for more than one day) temporary advances of postage stamps are made to Heads of

local Departmental Telegraph offices without payment on the requisition of the Post Master General (Telegraph Traffic Branch), the value of those stamps should be deducted in the *plus* and *minus* memorandum, the requisition of the Post Master General being attached to the receipt given by the competent Telegraph Authority in support of the reduction appearing in the *plus* and *minus* memorandum.

These temporary advances should be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold and care should be taken that no delay occurs in effecting the adjustment. The cash received should be credited in the cash book as proceeds of postage stamps sold in the usual course, with a corresponding entry in the *plus* and *minus* memorandum. In the latter, in a separate entry, the full amount of stamps advanced should be shown as returned.

NOTE.—If the stamps are issued and returned in the same month, neither the deduction on issue nor the addition on return should be shown in the *plus* and *minus* memorandum.

114. The value of damaged and obsolete stamps should be deducted from the *plus* and *minus* memorandum after they have been destroyed or otherwise disposed of in accordance with the prescribed rules.

IV.—*Statement of Lapsed Sub-treasury Cash Orders.*

115. A statement of Cash Orders which are held as lapsed under the rules of Government should be prepared monthly specifying (i) in the case of cash orders issued for service payments, the number and date of the vouchers in which the charges were drawn originally and the name of the officer by whom they were drawn, and (ii) in the case of cash orders issued on behalf of a Ward's Estate or a Municipality, the number and date of the cheques.

116. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the *plus* and *minus* memorandum (Article 110) and a note should be made at the same time against the items concerned in the Ledger (Form T. A. 23), that they have been reported to the Accountant General for adjustment as lapsed.

C.—SUBMISSION TO ACCOUNTANT GENERAL.

117. On the 8th, 16th, 24th and the last day of each month (or on the previous open day if any of these days is a holiday), or at such other convenient intervals as may be settled between the Accountant General and the Government of the Province, Provincial non-bank treasuries should forward to the Accountant General a statement in Form T. A. 47 showing separately (i) Central transactions other than Railways and (ii) Railways, the latter being further classified by each Railway separately. No voucher should accompany these statements.

118. Statements in the same form should be submitted to the Accountant General by the treasury weekly or after such periodical intervals as may be settled between the Accountant General and the Government separately in respect of (i) Central transactions other than Railways and (ii) Railway

transactions occurring in Provincial non-bank sub-treasuries subordinate to a Provincial bank treasury.

119. The first schedules of payments [*vide* Article 98(vi)] with connected vouchers and a Memorandum in Form T. A. 48 should be sent to the Accountant General on the 10th and in the case of bank treasuries, on the 11th of the month and the Cash Account and the List of Payments (*vide* Article 95) with supporting schedules and the connected vouchers together with the Memorandum in Form T. A. 48 should be despatched to him on the first day of the following month.

NOTE.—In respect of Railway transactions both the schedules of payment (with vouchers) and an extract from the Register of Receipts relating to each Railway should be sent direct to the Chief Accounts Officer (or other Railway Accounts Officer) concerned on the two dates prescribed above, copies of such schedules and extracts being sent to the Accountant General.

120. The following and such other schedules as the Accountant General may require (*vide* Article 98) should accompany the accounts mentioned above.

(a) With the Cash Account.

(1) Schedule of Forest Remittances	Form T. A. 39 (*vide* Article 102).
(2) Extract from Register of Railway Receipts	In the same form as the Registers (*vide* Article 101).
(3) Extract from the Register of Public Works Department Receipts	
(4) Schedule of Defence Services Remittances and Remittance Transfer Receipts issued on Military Treasure Chests	
(5) Schedule of Miscellaneous Defence Services Receipts	
(6) Schedule of Revenue received on account of the Salt Revenue Branch of the Department of Central Excises and Salt, Northern India	
(7) Schedule of Postal Remittances	Form T. A. 40 (*vide* Article 103).
(8) Schedule of Telegraph Remittances	Form T. A. 41 (*vide* Article 103).
(9) Detailed List of subscriptions realised in cash on behalf of each Fund	In the same form as the Register, (*vide* Article 35, Note 3).
(10) Extract Register of Revenue Deposits	Form T. A. 43 (*vide* Article 105).
(11) List of Supply Bills issued—Local	Forms T. A. 27 and T. A. 28 in original (*vide* Article 83).
(12) List of Supply Bills issued—Foreign	
(13) List of Remittance Transfer Receipts issued—Local	
(14) List of Remittance Transfer Receipts issued—Foreign	
(15) Schedules of receipts in respect of Income-tax deductions from bills for salaries and pensions	*Vide* Article 100.

(b) With the List/Schedule of Payments.

(1) Schedule of Forest Cheques paid	In the same form as the Register (*vide* Article 101).
(2) Schedule of Defence Services Cheques	
(3) Schedule of Miscellaneous payments on account of Defence Services	
(4) Schedule of payments on account of Postal Department	

(b) With the List/Schedule of Payments—*contd.*

(5) Schedule of payments on account of Public Works Department	Form T. A. 42 (*vide* Article 104).
(6) Schedule of payments on account of Railways	
(7) Schedule of payments on account of Telegraph Branch of the Posts and Telegraphs Department	
(8) Schedule of payments on account of Salt Revenue Branch of the Department of Central Excises and Salt, Northern India	
(9) Schedule of payments on account of certain Central Departments (Article 104)	
(10) Extract Register of Repayment of Revenue Deposits	Form T. A. 44 (*vide* Article 107).
(11) Schedule of Supply Bills paid—Local	Forms T. A. 29 and T. A. 30 in original (*vide* Article 86).
(12) Schedule of Supply Bills paid—Foreign	
(13) Schedule of Remittance Transfer Receipts paid—Local	
(14) Schedule of Remittance Transfer Receipts paid—Foreign	
(15) Schedule of payments of pensions	Form T. A. 33 [*vide* Article 91(iv)].

(c) Other Returns (to be submitted monthly).

(1) Extract Register of Receipts and Payments of Personal Deposits (supported by the original paid cheques)	Form T. A. 45 (*vide* Article 108).
(2) Schedule of Seamen's money orders	*Vide* Article 109.
(3) *Plus* and *Minus* Memoranda	Form T. A. 46 (*vide* Article 110).
(4) Statement of Lapsed Cash Orders	*Vide* Article 115.

121. The Cash Account should be signed and certified by the Collector or, if he is absent on tour or otherwise unable to sign the accounts on the first of the month, by such other officer to whom the duty may be entrusted under rules made by Government. If the account is not signed by the Collector, the reason should invariably be stated.

122. (1) The Cash Account should be supported by a certificate that the cash balance shown in the account has been verified according to prescribed rules and agrees with the balance reported in the Cash Balance Report of the treasury for the last day of the month.

(2) Where the cash business of the district treasury or any of its sub-treasuries is conducted by the Bank, a certificate to the following effect should be given on the Cash Account :—

> "Certified that the net amount $\frac{\text{credited}}{\text{debited}}$ under the head 'Reserve Bank Deposits—$\frac{\text{Central}}{\text{Provincial}}$' agrees with the net $\frac{\text{disbursements}}{\text{receipts}}$ shown in the daily statements of $\frac{\text{Central}}{\text{Provincial}}$ receipts and disbursements received from the Bank during the month, the totals of which were checked and agreed with the totals shown in the copy, received in this treasury, of the daily schedule rendered by the Bank to its Head Office".

123. (1) The *plus* and *minus* memoranda in respect of stamps and opium transactions should be accompanied by a certificate of actual count or weighment of stock in the treasury and the sub-treasuries subordinate to it. The certificate should be given in such form and at such intervals as may be prescribed by Government in consultation with the Accountant General.

(2) A certificate should also be recorded monthly on the *plus* and *minus* memorandum for cash orders (Article 110) or Form T. A. 45 to the effect that the balance of cash orders on sub-treasuries shown in Form T. A. 45 corresponds with the totals of the outstandings as shown in detail in Form T. A. 23.

124. At the end of every quarter a certificate should be furnished with the Extract Register of Receipts of Deposits (Form T. A. 43) by the Collector or by a Gazetted Officer of the district staff (not being the Treasury Officer) selected by the Collector for the purpose, that he has examined the register personally, and that the entries are made with the utmost care and regularity.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

125. In April each year, the Treasury Officer should examine the Registers of Receipts of Deposits (Form T. A. 20) of the second preceding year and transfer to a Clearance Register in Form T. A. 43 with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government (*vide* Article 127). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government. It should then be submitted to the Accountant General in order that repayments during the next two years may be recorded in it in the columns provided for the purpose.

NOTE.—It is not intended that the Clearance Registers should be used in District treasuries; the repayment of items entered in the Clearance Register should continue to be recorded there in the original Receipt Registers, *vide* Article 66.

126. For other classes of deposits which are accounted for as personal deposits, a certificate from the administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum should be sent with the Clearance Register.

NOTE.—In respect of sub-treasury personal ledger accounts, the Treasury Officer should certify annually that the credit balance of each sub-treasury personal ledger account agrees with the sum of cash orders ascertained to be outstanding.

127. Immediately after 31st March each year, a list of deposits or balances of that year which lapse under the rules of Government, should also be submitted to the Accountant General in Form T. A. 49. The list should be signed by the Collector.

For this purpose, the registers of deposits should be taken up early in March and an extract made on ruled paper of those of each class which will,

in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the Collector, and any item which in his opinion should not be so dealt with should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the Clearance Registers (*vide* Article 125) for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March, each of these lists should be checked again with the register of receipts, in which the items pertaining to the list should be marked off as having lapsed and been credited to Government on 31st March.

NOTE.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

PART III.

CHAPTER V.—ACCOUNTS OF SMALL COIN DEPOTS.

A.—GENERAL.

128. The directions in this Chapter shall apply primarily to accounts of Small Coin Depots located at treasuries and sub-treasuries. They shall also apply to accounts of Small Coin Depots located at Currency Offices and at any branch of the Imperial Bank unless the Governor General directs otherwise.

129. The accounts of Small Coin Depots are treated as departmental accounts of the Central Government, the balances in those depots not being included in the general cash balance of the Central Government. The accounts and balances of a Small Coin Depot located at a treasury should, therefore, be kept entirely separate from the accounts and balance of the treasury.

B.—ACCOUNTS TO BE KEPT.

130. The accounts of the depots should be kept in Form T. A. 50. Every transaction should be entered at the time of its occurrence and the closing balance struck.

C.—ACCOUNTS RETURNS.

131. On every day on which transactions occur a slip in Form T. A. 51, being a copy of the entry of the transaction in the depot accounts, with the balance before and after it, should be despatched to the Accountant General and to the Currency Officer concerned.

132. As an alternative to the submission of a daily slip to him, the Accountant General may require the submission of a monthly account in Form T. A. 51 on such date as may be settled by him with the Currency Officer concerned.

133. Early in April each year, a certificate in the following form signed by the Collector or in his absence by the officer who signs the accounts under Article 121 should be submitted to the Accountant General to whom the accounts of the depot are rendered :—

"The closing balance of the Small Coin Depot at.....
on the 31st March ..... according to the Depot Book maintained in Form ..... is Rs. .....
$\frac{\text{This balance}}{\text{*The balance in the depot on the 30th September last}}$ has been duly verified according to the prescribed rules ".

* For Depots located at the branches of the Imperial Bank.

List of Forms.

Serial Nos. of Forms.	Description of Forms.
T. A. 1*	Cash Book.
,, 2	Register of Receipts of——————Department.
,, 3	Register of Expenditure of——————Department.
,, 4	Check Register of Adjustments between Central and Provincial Governments.
,, 5	Check Register of Adjustments by Transfer.
,, 6	Register of Reserve Bank Deposits.
,, 7	Register of Misclassifications by the Bank.
,, 8	Daily Sheet of Sub-treasury.
,, 9*	Accountant's Balance Sheet.
,, 10*	$\frac{\text{Register}}{\text{Schedule}}$ of———— $\frac{\text{Railway}}{\text{Department}}$ Receipts.
,, 11*	Register of Payments made to officers of———— against Letters of Credit or otherwise.
,, 12	$\frac{\text{Register}}{\text{Schedule}}$ of Remittances by Forest Officers.
,, 13	$\frac{\text{Register}}{\text{Schedule}}$ of Forest Cheques paid.
,, 14*	Dist of Receipts on account of Defence Dep
,, 15*	List of Miscellaneous Receipts of Defence D
,, 16*	$\frac{\text{Register}}{\text{Schedule}}$ of Payments made to officers of D
,, 17*	List of Miscellaneous Payments on account o
,, 18	Register of Receipts of the Post offices.
,, 19	Register of Payments made to Post offices.
,, 20*	Register of Receipts of Deposits.
,, 21*	Register of Repayments of Deposits.
,, 22*	Register of Personal Deposits.
,, 23*	Register of Orders on Sub-treasuries Issued and
,, 24*	Register of Daily Receipts and Repayments of I
,, 25*	Register of Bills Issued.
,, 26*	Advice List.
,, 27*	List of Local Bills Issued.
,, 28*	List of Foreign Bills Issued.
,, 29*	Register of Local Bills Paid.
,, 30*	Register of Foreign Bills Paid.
,, 31	Register of Advances $\frac{\text{made}}{\text{recovered}}$.
,, 32*	$\frac{\text{Register}}{\text{Schedule}}$ of Pay and Travelling Allowances of Gazetted C
,, 33*	Register of Pensions paid.
,, 34	$\frac{\text{Register}}{\text{Schedule}}$ of Payments of Coupons on Bearer Bonds.
,, 35*	$\frac{\text{Register}}{\text{Schedule}}$ of Payment of Interest on Promissory Notes/Stock Certificates.
,, 36	Cash Account.
,, 37	List of Payments.

*These forms are standardised for printing in the "Try." series, of which supplies are obtainable, subject to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Manager of the Forms Press, 166, Dharamtala Street, Calcutta.

List of Forms—contd.

Serial Nos. of Forms.	Description of Forms.
T. A. 38	Closing Abstract.
„ 39	Schedule of Forest Remittances.
„ 40*	Schedule of Receipts of the Post Office.
„ 41*	Schedule of Receipts of the Telegraph Department.
„ 42	Schedule of $\frac{\text{Payments}}{\text{Cheques paid}}$ on behalf of——— $\frac{\text{Railway}}{\text{Department}}$.
„ 43	Extract Register of Receipts of Deposits.
„ 44	List of Repayments of Deposits.
„ 45*	Extract Register of Receipts and Repayments of Personal Deposits.
„ 46	Plus and Minus Memorandum.
„ 47	Weekly intimation of $\frac{\text{Central}}{\text{Railway}}$ transactions.
„ 48*	Memorandum of Vouchers appertaining to the List of Payments and the Cash Account.
„ 49	Statement of Lapsed Deposits.
„ 50*	Small Silver, Nickel, Bronze and Copper Depot Book.
„ 51	Memorandum of Payment of the Small Silver, Nickel, Bronze and Copper Depot.

* These forms are standardised for printing in the "Try." series, of which supplies are obtainable, subject to the observance of the procedure prescribed by the Controller of Printing and Stationery, from the Manager of the Forms Press, 166, Dharamtala Street, Calcutta.

FORMS

FORM

(See Chap. III,

Cash Book of Receipts/Payments of the

Register No.		1st			2nd			3rd			4th			5th			6th		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	s.	a.	p.
	Revenue/Expenditure heads to be prescribed according to local convenience by the local Account Officers.																		
	TOTAL .																		
	Closing Entries.																		
	Deduct—																		
	*Sub-treasuries .																		
	Transfer payments .																		
	Reserve Bank Deposits . .																		
	Add—																		
	*Remittances and transfers within the district (applies to non-bank treasuries.)																		
	Net Receipts/Payments.																		
	Agreed with Treasurer's Cash Book/ Bank's Account.																		
	Treasury Officer .																		
	Accountant . .																		
	Clerk . . .																		

*These entries should be omitted from the Cash Book for Central transactions maintained by Provincial Treasuries.

7th			8th			9th			10th			Total† up to 10th			Register No.
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs.	a.	p.	

†For use in the case of charges only.

Register No.	Total up to 10th brought forward.			11th			12th			13th			14th			15th		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

16th			17th			18th			19th			20th			Total from 11th up to 20th.			Register No.
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

Register No.	Total from the 11th up to 20th brought forward.			21st			22nd			23rd			24th			25th		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

T. A. 1.

Arts. 32 and 50.)

Treasury for the month of 19 .

26th			27th			28th			29th			30th			31st			Total from the 11th to the end of the month.			Total for the month.			Register No.
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

FORM T. A. 2.

(See Chap. III, Arts. 35 and 38.)

REGISTER OF RECEIPTS.

Treasury for the month of 19 .

Date of Receipt.	Number of Chalan.	Date of Sub-Treasury Return.	From whom received or from what Treasury.	Detailed heads.												Daily total of each Treasury.			Daily total carried to Cash Book.			Initials of Treasury Officer.	Remarks.
	0			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
			Total .																				

FORM T. A. 3.

(See Chap. III, Arts. 35 and 38.)

REGISTER OF EXPENDITURE.

Treasury for the month of 19 .

Date of Payment.	Reference number of Vouchers.	To whom paid, etc.	Particulars.	Detailed Heads.									Daily total.			Initials of Treasury Officer.	Remarks.
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		

FORM

(See Chap.

CHECK REGISTER OF ADJUSTMENTS BETWEEN

Government of

Date.	I Central transactions (cash) in a Provincial non-bank treasury and non-bank sub-treasuries subordinate to it.						II Central transactions (cash) in Provincial non-bank sub-treasuries subordinate to a bank treasury.						III* Provincial transactions in a Central sub-treasury (non-bank) rendering account to a Provincial treasury.					
	Receipts.			Payments.			Receipts.			Payments.			Receipts.			Payments.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Total for the month .																		
Net Total carried into the Cash Accounts or Lists of Payments .																		

* Receipts/Payments entered in Part III are Payments/Receipts of the Provincial Govern-

† Receipts/Payments entered in Part IV are totals of columns $\frac{4}{5}$ of the Central/Provincial

‡ Receipts/Payments entered in Part V are $\frac{\text{Receipts of Part A—Receipts of Part B}}{\text{Payments of Part A—Payments of Part B}}$

T. A. 4.

III, Arts. 36 and 51.)

CENTRAL AND PROVINCIAL GOVERNMENTS.

Treasury for the month of 19 .

IV† Transfers.						V‡ Misclassifications by the Bank.						VI Total for the day.						VII Net results as in the Provincial Cash Book.						VIII Initials of the Treasury Officer.
Receipts.			Payments.			Receipts.			Payments.			Receipts.			Payments.			Net Receipts.			Net Payments.			
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

ment occurring at a Central non-bank sub-treasury subordinate to a treasury of that Province.

Register of Adjustment by Transfers (Form T. A. 5) posted as *debit* entries.

of the Register of Misclassifications by the Bank (Form T. A. 7.)

FORM T. A. 5.

(See Chap. III, Art. 39.)

TREASURY. PROVINCIAL*/CENTRAL†

Check Register of Adjustments by Transfer for the month of 19 .

Date. 1	Particulars of bills or chalans. 2	Net Amount. 3			Amount adjustable by transfer credit to						Gross Amount to be entered in the Departmental Register. 6			Head of Accounts. 7	Initials by Treasury Officer. 8
					Provincial Government. 4			Central Government. 5							
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		

General.

NOTE 1.—Vouchers or items debitable by transfer to the Central Government should be classified "Central" and posted in the Central Register in the column 'Provincial', and *vice versâ*.

***Provincial Register.**

NOTE 2.—Items as per column 4 of the Provincial Register should be taken to the Cash Book of Provincial Receipts under the appropriate heads of accounts. When the daily agreement of the Cash Book figures is made with the corresponding figures in the accounts of the Bank or the Treasurer's Cash Book, the total of the items in this column should be deducted both from the Receipts and Payments sides of the Cash Book.

NOTE 3.—The total of items of column 5 of the Provincial Register should be taken to the Cash Book of Provincial Payments as a deduct entry against the head 'Adjusting Account between Central and Provincial, III—Adjustments by Transfers'. Simultaneously, the items should be taken to the Cash Book of Central Receipts under the appropriate heads of accounts by a deduct entry under the head 'Adjusting Account between Central and Provincial, III—Adjustments by Transfers'.

†Central Register.

NOTE 4.—The total of items in column 4 of this register should be taken to the Cash Book of Central Payments as a deduct entry against the head 'Adjusting Account between Central and Provincial, III—Adjustments by Transfers'. At the same time, the items should be posted in the Cash Book of Provincial Receipts under the appropriate heads of accounts by a deduct entry against the head 'Adjusting Accounts between Central and Provincial, etc.'.

NOTE 5.—The items in column 5 of the Central Register should be posted in the Cash Book of Central Receipts under the appropriate heads of accounts. See also the second sentence of note 2 above.

FORM T. A. 6.

(See Chap. III, Art. 44.)

Register of Reserve Bank Deposits Central/Provincial for the month of 19 .

TREASURY.

Date. (1)	Net Payments. (2)			Net Receipts. (3)			Initials of Treasury Officer. (4)
	Rs.	a.	p.	Rs.	a.	p.	
Total for the month . .							
Deduct Payments/Receipts .							
Net Payments/Receipts .							

NOTE.—There will be only one entry in column (2) or column (3) as the case may be, against each date. When the total receipts exceed the total payments, the difference will be posted in column (2) and when the total payments exceed the total receipts, the difference will be posted in column (3).

FORM T. A. 7.

(See Chap. III, Art. 46.)

Register of Misclassifications by the *Branch of* TREASURY. *Bank of India.*

Date of Bank Statement.	Particulars of bills and chalans.	Receipts.			Payments.			
	A.—Central transactions included in the Provincial Statement.							
		Rs.	a.	p.	Rs.	a.	p.	
	Total A. .							
	B.—Provincial transactions included in the Central Statement.							
		Rs.	a.	p.	Rs.	a.	p.	
	Total B. .							

FORM T. A. 8.

(See Chap. III, Art. 47.)

DAILY SHEET OF SUB-TREASURY

Siaha of *Tahsil of the* *District for* 19 .

RECEIPTS.

No.	Detail of Receipts.	Amount. Rs.	a.	p.	تفصيل آمدني	نمبر شمار
	Total Receipts .				ميزان آمدني	

DISBURSEMENTS.

No.	Nature of Payments.	Amount. Rs.	a.	p.	تفصيل اخراجات	نمبر شمار
	Total Disbursements .				ميزان اخراجات	

ABSTRACT.			گوشوارہ	DETAILS OF BALANCE.			تفصيل باقي
*Opening Balance			برآوردہ يعني بقايا				
Receipt of the day.			آمدني آمروزہ .				
*Total .			ميزان .				
Payment of the day			خرچ آمروزہ .				
Balance .			بقايا				
Net difference between receipts and Payments of the Central.			خالص فرق درميان آمدني و خرچ سنٹرل				
*Closing Balance.			باقي .	Total .			ميزان .

*These entries will not appear in the Central Daily Sheet of a Provincial Sub-Treasury.

Signature of Treasury Clerk with date of posting. } دستخط محرر خزانہ بمعہ تاريخ اندراج

Initials of Treasury Officer. چھوٹے دستخط افسر خزانہ

Tahsildar. Siaha-Nawis. Sub-Treasurer. } دستخط تحصيلدار سيہ نويس نائب خزانچي

FORM T. A. 9.

(See Chap. III, Art. 50.)

Accountant's Daily Balance Sheet for 19 .

	Rs.	a.	p.
Opening Balance as per last page			
Receipts as per Cash Book			
Total .			
Disbursements as per Cash Book			
Closing Balance .			

Deduct balances in Sub-treasuries as follows :—

Sub-treasury, as per Daily Sheet of (*date*) . .

Ditto ditto of . . .

Ditto ditto of . . .

Ditto ditto of . . .

Ditto ditto of . . .

Ditto ditto of . . .

Cash remittances within the district as per following details :—

From	To	Date of charge in Sub-treasury sheet or Treasurer's Cash Book.			

Actual Balance in District Treasury . . . . . .

Do. (in words).

Agreed with Treasurer's Balance Sheet.

Accountant. Treasury Officer.*

*The date and signature should be entered in full.

FORM T. A. 10.

(See Chap. III, Arts. 38-A and 57.)

Register/Schedule of $\frac{\text{Railway}}{\text{Department}}$ *Receipts during the month of* 19 .

Date of receipt.	Payments made into treasury by officers of the department.												† Payments made into treasury on account of officers of the Department.																		Daily total carried to Cash Book.			Remarks.
	* ——			——			——			——			From whom received.	On what account.	On account of——			On account of——			On account of——			On account of——			Other Items.								
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				Rs.	a.	p.	

* Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinates) should be entered in this column.

† These columns should be filled up only when payments into the treasury are not made by officers of the Department but by others on their account.

FORM T. A. 11.

(See Chap. III, Arts. 38-A and 57.)

Register of Payments made to Officers of the $\frac{\text{Railway}}{\text{Department}}$ *on Cheques against Letters of Credit or otherwise*

from *to* 19 .

†Date of Payment.	Serial No.	‡ Cheque Book No.				Serial No	‡ Cheque Book No.				Serial No.	‡ Cheque Book No.				Serial No.	Cheque Book No.				Daily total of payments carried to Cash Book
		No. of cheque.	Amount. Rs. a. p.	*Balance. Rs. a. p.	*Initials of T. O.		No. of cheque	Amount. Rs. a. p.	*Balance Rs. a. p.	*Initials of T. O.		No. of cheque	Amount. Rs. a. p.	*Balance. Rs. a. p.	*Initials of T. O.		No. of cheque.	Amount. Rs. a. p.	*Balance. Rs. a. p.	*Initials of T. O.	Rs. a. p.

*Entries should be made in the column of 'balance' only when the amounts are drawn against letters of credit. Each such entry and each payment entry must be attested by the Treasury Officer's initials, who should see that the balance is correct in each case.

†In the case of payments at the Bank or at sub-treasury, it should be sufficient to enter in the register the daily total paid and to note the balance available after each such entry.

‡A separate column should be used for each officer having a letter of credit or separate account on the treasury.

FORM T. A. 12.

(See Chap. III, Art. 58.)

Treasury. | *From* *Forest Division*

Consolidated Receipt cum *schedule for Forest Cash Remittances.* | *For* *19* .

Received from the Officer-in-charge of Division the sum of Rs. as detailed below for credit to the Forest Department :—

Date of Remittances to Treasury or Sub-Treasury.	Name of Treasury or Sub-Treasury.	By whom remitted.	Number of each Chalan.	Amount Remitted with each Chalan.			Number of Cr. item and the date of entry in Forest Account.
				Rs.	a.	p.	

Officer-in-charge of Treasury
19 .

Countersigned.

Forest Officer,
Division.
Dated 19 .

FORM T. A. 13.

(See Chap. III, Art. 53.)

TREASURY.

Register/Schedule of Forest Cheques paid during 19 .

Date of Payment.	Particulars of Cheques.		By whom drawn.	Division.			Division.			Remarks.
	No.	Date.		Rs.	a.	p.	Rs.	a.	p.	

FORM T. A. 14.

(See Chap. III, Arts. 59 and 80.)

DEFENCE DEPARTMENT REMITTANCES DIVISION.

List of Receipts on account of Defence Department Remittances (from Defence Department to Civil) in the Treasury for the month of 19 .

No. of Chalan.	Date.	From whom received.	R. T. R.'s issued on Military Treasure Chests.			Departmental Receipts—Defence Department.			Daily total carried to cash book.			Remarks.
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

N.B.—Departmental receipts are received from or on the authority of the officers of the Defence Department.

FORM T. A. 15.

(See Chap. III, Art. 59.)

MISCELLANEOUS RECEIPTS OF DEFENCE DEPARTMENT DIVISION.

List of Miscellaneous Receipts of Defence Department in the Treasury during the month of 19 .

Serial No.	Date.	From whom received.	Recoveries by Civil authorities for the Defence Department.				Daily total carried to cash book.			Remarks.
			Description.	Amount.						
				Rs.	a.	p.	Rs.	a.	p.	

FORM T. A. 16.

(See Chap. III, Art. 59.)

Register/Schedule of payments made to officers of the Defence Department Circle on account of cheques against Assignments during the month of 19 .

Serial No. of voucher.	Date of payment.	1 Divisional Disbursing Officer. Cheque Book No.							2	Daily Total carried to Cash Book.			Remarks.
		Number of cheque.	Date of issue.	Amount.*			Balance.		Initials of T. O.	Similar columns for other Departmental Officers.					
				Rs.	a.	p.	Rs.	a.	p		Rs.	a.	p.	

* A cash remittance made, under special orders, to a military treasure chest, is to be entered in this column.

FORM T. A. 17.

(See Chap. III, Art. 59.)

DEFENCE DEPARTMENT PAYMENTS DIVISION.

List of Miscellaneous Payments on account of Defence Department at the Treasury from the to the of 19 .

Date of payment.	Consecutive No. of voucher.	To whom paid.	Emergent advances under station orders.			Miscellaneous payments (*e.g.*, Leave allowances, Pensions, Defence Department Expenditure by Civil Officers, etc.).				Daily Total carried to Cash Book.		
						Description.	Amount.					
			Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.

FORM T. A. 18.

(See Chap. III, Art. 60.)

Register of Receipts of the Post Office Department.

TREASURY.

Date.	No. of Chalan.	Post Office.						Post Office.						Miscellaneous.												Initials of Treasury Officer.
		In Cash.			By book transfer.			In Cash.			By book transfer.			Sale of Postage stamps ordinary.			Sale of large sized Registration envelopes.			Sale of service stamps.						Daily Total carried to the Cash Book.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Total.																													

FORM T. A. 19.

(See Chap. III, Art. 60.)

Register of Payments made to Post Office for the month of :

TREASURY.

Date of Payment.	No. of voucher.	Post Office.						Post Office.						Miscellaneous.									Daily Total carried to the Cash Book.			Initials of Treasury Officer.
		In Cash.			By Book Transfer.			In Cash.			By Book Transfer.															
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
	Total.																									

FORM T. A. 20.

(See Chap. III, Arts. 64, 66 and Note 2 to Art. 36.)

Register of Receipts of *Deposits in the month of* *at* *Treasury.*

| Date of receipt. | | |

FORM T. A. 21.

(See Chap. III, Art. 66.)

Register of Repayments of *Deposits at* *Treasury in the month of*

Detail of Original Deposit.					Date of present repayment.	No. of repayment voucher.	To whom repaid.	Amount repaid.						Initials of		Daily total carried to cash book.			Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.						In cash.			By transfer.			Accountant.	Treasury or disbursing officer.				
		Rs.	a.	p.				Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.	

FORM T. A. 22.

(See Chap. III, Arts. 68 and 73.)

Treasury, Register of Personal Deposits on account of

Date.	No. of Payment cheque.	Amount received.			Amount paid.			Balance after each* transaction.			Treasury Officer's initials.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

*If there be large number of transactions on the same day, a balance need not be struck after each transaction but the Treasury Officer, if there be any possibility of an overdrawal, should by totalling the items of receipts and refunds and striking the balance whenever necessary satisfy himself that the balance is not overdrawn. The Treasury Officer, should however, strike invariably, a total at the end of each day's transactions.

FORM T. A. 23.

(See Chap. III, Art. 69.)

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with *Sub-Treasury.*

Orders issued.																Orders paid.							
Date.	No. of order.	Payee.	Value how received.	Initials.		Amount of each order.			Initials of Treasury Officer.	Daily total (to be carried to Register of Personal Deposits).			Payment at Sub-treasury.				Date.	No. of order.	Amount of order.			Daily total to Register of Personal Deposits.		
				Accountant.	Treasurer.	Rs.	a.	p.		Rs.	a.	p.	Date.	Amount. Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.

The column "Payment at Sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column "Daily total" under "Orders issued". Under "Orders paid" the entries should be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total should be agreed with the total charge in the sub-treasury account; the payments should at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for remarks denoting cash or transfer.

FORM T. A. 24.

(See Chap. III, Arts. 70 and 73.)

Register of Daily Receipts and Repayments of Personal Deposits at the *Treasury in the month of*

Receipts.																Payments.															
Date.	Account No.												Daily total to cash book.			Date.	Account No.												Daily total to cash book		
	Rs.	a	p	Rs.	a.	p	Rs.	a.	p.	Rs	a.	p.	Rs.	a.	p.		Rs	a.	p.	Rs	a	p	Rs.	a.	p.	Rs	a.	p	Rs	a.	p.
1																1															
2																2															
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28																28															
29																29															
30																30															
31																31															
Total																Total															

A separate column on each side should be assigned to each account, in which the daily gross receipt and gross charge should be entered from the personal ledger. Thus there should be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals should give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate column of the first

FORM T. A. 25.

(See Chap. III, Arts. 78, 80 and 87.)

Register of Bills issued on the *Treasury,* *Province.*

Date.	Numbers.			Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill.			Amount of premium or discount.			Initials of Treasury Officer.	†Remarks.
	Special (or district).	Printed (or General).												
		Supply Bill.	Transfer Receipt.				Rs.	a.	p.	Rs.	a.	p.		

*The letter of the Currency Officer or the rule authorising issue of bill should be quoted in this column.

†This column may be used for the record of a note of issue of duplicates, of cancellation, and the like.

FORM T. A. 26.

(See Chap. III, Arts. 81 and 85.)

Advice List.

To

The Officer in charge of the Treasury

at

Sir,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to Rs.*

Treasury.

The 19 .

Officer in charge of Treasury.

Numbers.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment.	Amount paid.			Initials of the Treasury Officer making payment.	Remarks.
Special.	Printed (or General).													
	Supply Bills.	Transfer Receipts.		Rs.	a.	p.				Rs.	a.	p.		

*Total to be entered in words.

NOTE 1.—When a Bill is under special authority endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column 'Remarks'.

NOTE 2.—When a cash order on a sub-treasury is issued in payment of a bill, the date of the cash order and the name of the sub-treasury should be entered in the column 'Remarks'.

FORM T. A. 27.

(See Chap. III, Arts. 80 and 83.)

Local Bills Issued.

List of† *drawn by the Treasury of the Province during the month of* 19 *on local Treasuries.*

Date.	Number (printed or general).	‡Authority for issue	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to Cash Book.	Premium charged.			The columns to right of this space should be left blank for use in the Accountant General's Office,	Amount paid in month of issue.			Amount paid in first month after issue.			Amount paid in second month after issue.			Amount paid in third month after issue.			Amount paid in rest of quarter succeeding quarter of issue.			Balance at close of quarter next after quarter of issue.		
						R	R	Rs.	a	p.		Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	Rs.	a	p.	Rs	a.	p.	Rs.	a.	p.

†Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.
‡Either a letter of the Currency Officer, or the rule authorising issue of the bill, also, if necessary, the nature of the public purpose must be stated as shortly as possible.

FORM

(See Chap. III,

FOREIGN BILLS

List of† *drawn upon Treasuries in other Provinces by the*

Date of Bill.	Number (printed or written.)	Under what authority issued.‡	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Bill drawn on Treasuries																							
						Central Government.			Madras.			Bombay.			Bengal.			United Provinces.			Punjab.			Bihar.			Central Provinces and Berar.		
						Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

† Here insert Supply Bills or Remittance

‡ See note under

T. A. 28.

Art. 83.)

ISSUED.

Treasury of the Province of *during the month of* 19 .

under the Government of																		Daily total carried to Cash Book.						Premium charged on issue of Bills.			Remarks.
Assam.			North-West Frontier Province.			Orissa.			Sind.			Coorg.			Burma.			Total for India.			Total for Burma.						
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs	a	p.	Rs.	a.	p.	

Transfer Receipts, as the case may be.

Form T. A. 27.

FORM T. A. 29.

(See Chap. III, Art. 86.)

LOCAL BILLS PAID.

Register of† *drawn by Treasuries in the* *on the*

Treasury of that Province and cashed from *to*

Voucher Number	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.			Daily total carried to Cash Book.			Remarks
		Number.	Date.		Rs.	a.	p.	Rs.	a.	p	

†Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

FORM T. A. 30.

(See Chap. III, Art. 86.)

FOREIGN BILLS PAID.

Register of † *drawn by Treasuries in other Provinces on the* *Treasury, and cashed from* *to* *19* .

Voucher Number.	Date when cashed	Particulars of bill. Number.	Date.	By what Treasury drawn.	Amount paid on account of bills drawn by treasuries under the Government of																												Daily total carried to Cash Book.						Remarks.
					Central Government.			Madras.			Bombay.			Bengal.			United Provinces.			Punjab.			Bihar.			Central Provinces and Berar.			Assam.			North-West Frontier Province.			Orissa.			Sind.			Coorg.			Burma.			Total for India.			Total for Burma.			
					Rs	a.	p	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs	a.	p.	Rs.	a.	p.	Rs	a.	p	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

† Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

FORM T, A. 31.

(See Chapter III, Art. 91.)

TREASURY.

Register of Advances made/recovered in the month of 19 .

Date.	No. of Chalan. / No. of Voucher.	From whom received. / To whom paid.	Loans and Advances.				Advances Repayable.			Daily Total carried to Cash Book.	Initials of Treasury Officer.	Remarks.

FORM T. A. 32.

(See Chap. III, Arts. 91 and 98.)

TREASURY.

Register/Schedule of Pay and Travelling Allowance of Gazetted Officers paid from to of 19 .

Date of Payment. 1	Number of Voucher. 2	To whom paid and other particulars. 3	Pay. 4			Travelling Allowance. 5			Daily total carried to Cash Book. 6		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Grand Total (in words)											

For use in A. G.'s Office.

Checked and agreed.

Auditor. Treasury Officer.

FORM T. A. 33.

(See Chap. III, Art. 91.)

Register of Pensions paid during the month of 19 .

TREASURY.

Date.	Number of Voucher.	Number of Pension Payment Order.	Names of Pensioners.	Period for which pension is paid.				Charitable Allowances.				Superannuation and Retired Allowances.				Compassionate Allowances.				Gratuities.				Pensions for Distinguished and Meritorious Services.				Income Tax Recovered.				Net Amount paid.				Daily total carried to Cash Book.				Initials of Treasury Officer.
				Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.		Rs	a.	p.		Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.		Rs	a.	p.		Rs.	a.	p.	

FORM T. A. 34.

(See Chap. III, Art. 91.)

REGISTER/SCHEDULE OF PAYMENT OF COUPONS ON BEARER BONDS.

Treasury *for the month of* 19 .

Date.	No. of bond.	Amount of bond.			Particulars of the coupons paid.		Amount of coupons paid.*									Deductions of Income Tax.			Net Payment.			Treasury Officer's Initials	Daily Total of Net payments.		
					Half year, represented by coupons.	Dividend Nos. of coupons.	4% of			3½% of			3% of												
		Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.

* Sub-columns should be opened according to local requirements.

FORM T. A. 35.

(See Chap. III, Art. 91.)

REGISTER/SCHEDULE OF PAYMENT OF INTEREST ON PROMISSORY NOTES/STOCK CERTIFICATES.

Treasury *for the month of* 19 .

Date.	No. of Voucher.	Name of Payee.	No. of Note.	Amount of Note.	Date up to which paid.	No. of half years for which paid.	Interest paid*.									Deduction of Income-tax credited *per contra*.				Net payment.			Daily total of gross payments.			Initials of Treasury Officer.
																Amount.			Rate.							
							Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	
Total																										

* Name of loan should be entered in the blank columns as required.

Total (in words) ——————————

Treasury Officer.

FORM T. A. 36.

(See Chap. IV, Arts. 56 and 95.)

TREASURY.

Central/Provincial Cash Account for the month of 19 .

Number of Schedule.	Heads of Revenue or Receipts.	Amount.			Remarks.
		Rs.	a.	p.	

FORM T. A. 37.

(See Chap. IV, Arts. 56 and 95.)

TREASURY.

Central/Provincial List of Payments from the to the of

Number of Schedule.	Heads of Disbursements.	Amount.						Total.			Remarks.
		1st List.			2nd List.						
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

FORM
(See Chap.

Closing Abstract for

I.—Central Accounts Treasury.

Heads of Classification.	Receipts.			Payments.		
	Rs.	a.	p.	Rs.	a.	p.
*1. Opening balance						
2. Central $\frac{\text{Receipts}}{\text{Payments}}$ . . . . . (Detailed under relevant heads)						
3. Reserve Bank Deposits—(Central) . . . . . (in bank-treasuries and sub-treasuries).						
‡4. Adjusting Account between Central and Provincial Governments— Rs. a. p.						
I. Difference between Cash receipts and disbursements of the Central Government in non-bank treasuries and sub-treasuries.						
II. Difference between Cash receipts and disbursements of the Provincial Government of in Central sub-treasury subordinate to the Provincial treasury.						
III. Adjustments by transfers . .						
IV. Misclassifications by the Branch Bank						
5. Total						
*6. Closing Balance as per Cash Balance Report . . .						
7. Grand Total						

* These lines are intended for Cash balance in a Central non-bank sub-treasury, if any.
‡ Only the net amount under this head should be shown in the money column body of the Abstract.

T. A. 38.

IV, Art. 97.)

TREASURY.

the month of

II.—Provincial Accounts Treasury.

Heads of Classification.	Receipts.			Payments.		
	Rs.	a.	p.	Rs.	a.	p.
1. Opening balance (in non-bank treasuries and sub-treasuries).						
2. Provincial $\frac{\text{Receipts}}{\text{Payments}}$ (including unclassified items and transactions on behalf of other Provinces and Railways). (Detailed under relevant heads).						
3. Reserve Bank Deposits—(Provincial) . . . . (in bank treasuries and sub-treasuries).						
‡4. Adjusting Account between Central and Provincial Governments— Rs. a p.						
I. Difference between Cash receipts and disbursements of the Central Government in Provincial non-bank treasuries and sub-treasuries.						
II. Difference between Cash receipts and disbursements of the Provincial Government of in Central sub-treasury subordinate to the Provincial District treasury.						
III. Adjustments by transfers . .						
IV. Misclassifications by the Branch Bank						
5. Total						
6. Closing Balance as per Cash Balance Report (in Non-bank treasuries and sub-treasuries).						
7. Grand Total						

subordinate to a Provincial District treasury.

" Receipts " or " Payments " as the case may be, the details by sub-heads being given in the

FORM T. A. 39.

(See Chap. IV, Art. 102.)

TREASURY.

Schedule of Forest Remittances credited during 19 as acknowledged in separate consolidated Treasury Receipts (Form T. A. 12.)

Item No.	Name of Divisions.	Amount. Rs.	a.	p.	Remarks.
	Total .				

FORM T. A. 40.

(See Chap. IV, Art. 103.)

TREASURY.

Schedule of Receipts of the Post Office Department for the month of 19 .

Particulars.	Amount.			Total.			Remarks.
	Rs.	a.	p.	Rs.	a.	p.	
Sale of Ordinary Postage Stamps, etc. . .							
Sale of large sized Registration envelopes							
Sale of Service Stamps							
Remittances from Postmasters of . . .							
Ditto of							
Ditto of							
Ditto of							
Ditto of							
Ditto of							
Total .							

Treasury Officer.

FORM T. A. 41.

(See Chap. IV, Art. 103.)

TREASURY.

Schedule of Receipts of the Telegraph Department for the month of 19 .

Particulars.	Amount.			Total.			Remarks.
	Rs.	a.	p.	Rs.	a.	p.	
Sale of Telegraph Stamps . . .							
Sale of Message Books or Forms .							
Advances Recovered as detailed below :—							
Remittances from Deputy Superintendent of							
Total .							

Treasury Officer.

FORM T. A. 42.

(See Chap. IV, Art. 104.)

Schedule of Payments/Cheques paid on account of *Railway / Department*

from *to* *19* .

Date of Payment.	Serial No.	No. of Voucher. / Cheque.	Amount.			Remarks.
			Rs.	a.	p.	

FORM T. A. 43.

(See Chap. IV, Arts. 105 and 125.)

Extract Register of Receipts of *Deposits at the* *Treasury in the month of* 19 .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.			For use in the Accountant General's Office.											
							In the year of receipt.	In the first year following the year of receipt.	Total repayment on each deposit.			Balance of each deposit.						
												Lapsed.			Transferred to clearance register.			
							12 monthly columns.	12 monthly columns.										
				Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

N.B.—It is not necessary to total the last 3 columns of this register.

FORM T. A. 44.

(See Chap. IV, Art. 107.)

[For use only where a duplicate (carbon) copy of Form T. A. 21 is not utilised for the purpose.]

List of Repayments of *Deposits of* *Treasury for the month of* 19 .

Detail of original Deposit.					Number of Repayment Voucher.	Amount Repaid.		
Date of Receipt.	Number as per Register of Receipts.	Amount or balance of Deposit.						
		Rs.	a.	p.		Rs.	a.	p.

FORM T. A. 45.

(See Chap. IV, Art. 108.)

Extract Register of Receipts and Payments of Personal Deposits at the *Treasury in the month of* *19* .

Accounts.	Opening balances.			Receipts of month.			Total credits.			No. of Vouchers.	Payments.			Closing balances.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.
Total																

FORM T. A. 46.

(See Chap. IV, Arts. 90 and 110.)

Plus *and* Minus *Memorandum of* *for* 19 .

Nature of Transactions.	Balance from the last month.	Additions to balance this month.	Total.	Deductions from balance.	Balance at the end of month.	Remarks.
1	2	3	4	5	6	7

Treasury.

Dated 19 .

Treasury Officer.

FORM T. A. 47.

(See Chap. IV, Art. 117.)

TREASURY.

Weekly intimation of $\frac{\text{Central}}{\text{Railway}}$ *transactions.*

From 1—8.....19 . .

„ 9—16.....19 . .

„ 17—24.....19 . .

„ 25—30/31.....19 . .

——	Receipts.	Payments.	Difference.	
			Cr.	Dr.
(*i*) Central transactions other than Railways.				
(*ii*) Railways (separately for each Railway).				

Treasury. } Head Treasury Clerk. Treasury Officer.

Dated 19 . }

FORM T. A. 48.

(See Chap. IV, Art. 119.)

TREASURY.

Memo. of Vouchers appertaining to the List of Payments and the Cash Account for the month of 19 .

Serial No.	Headings.	Number of					Remarks.
		Schedules sent with the Cash Account.	Documents sent with the List of Payments.		Documents to be forwarded hereafter.		
			Schedules.	Vouchers.	Schedules.	Vouchers.	

Treasury.

Dated 19 .

Head Treasury Clerk.

Treasury Officer.

FORM T. A. 49.

(See Chap. IV, Art. 127.)

STATEMENT OF LAPSED † DEPOSITS OF THE *Treasury, for the year 19* .

Particulars of Deposit.					For use in Accountant General's Office.					Remarks.
Year.	No.	Balance lapsed.			No. and date of Refund order.	Amount of Refund sanctioned.			Initials.	
		Rs.	a.	p.		Rs.	a.	p.		

†Civil, Criminal Courts or Revenue.

FORM T. A. 50.

(See Chap. V, Art. 130.)

Small Silver, Nickel, Bronze and Copper Depot Book.

Date.	Nature of transaction.	Silver.			Nickel.				Bronze & Copper.				Grand Total.	Initials of Officer-in-Chargo.
		½ Rs.	¼ Rs.	Total.	4 As.	2 As.	1 Anna.	Total.	Single pice.	Half pice.	Pie pieces.	Total.		

FORM T. A. 51.

(See Chap. V, Arts. 131 and 132.)

*Memorandum of Payment** *the Small Silver, Nickel, Bronze and Copper Depot,* *, on this date.*

Particulars of Remittance.	Silver.		Nickel.				Bronze.				Grand Total.
	½ Rupees.	¼ Rupees.	4 Anna Pieces.	2 Anna Pieces.	1 Anna Pieces.	Total Nickel.	Single Pice.	Half Pice.	Pie Pieces.	Total Bronze.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance in Depot .											
Remitted to as per order of the Currency Officer, —— No. , date .											
Balance											
Received from as per order of the Currency Officer, No. , date .											
Closing Balance in Depot . .											

No. , dated 19 .

*From or To.

Submitted to the Accountant General / Currency Officer for information.

Officer-in-charge of

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(*N.B.*—This index has been compiled solely for the purpose of references and no expression used in it should be considered as in any way interpreting the directions.)

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